

Exhibit A

Statement of Fees



565 Fifth Avenue
Suite 2900
New York, NY 10017
(332) 269-0030
www.groombridgewu.com

DeCurtis Corp.
3208 East Colonial Drive
Suite C190
Orlando, FL 32803
USA

July 5, 2023
Reference No. 130

Professional Services from April 30, 2023 to May 31, 2023

CLIENT: 0018 - DeCurtis Corp.

Matter	Services	Expenses	Total
0002 - DeCurtis Restructuring	106,135.00	19.22	106,154.22
Total for Services and Expenses			<u>\$106,154.22</u>

PAYMENT IN U.S. DOLLARS MAY BE MADE BY WIRE TRANSFER TO OUR ACCOUNT NO.
9883467806 AT M&T BANK, 115 SOUTH RIDGE ST.,
RYE BROOK, NY 10573, ROUTING NUMBER: 022000046

CHARGES WHICH HAVE NOT BEEN RECORDED AS OF THE ABOVE DATE WILL BE
INVOICED LATER.

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Re: 0002 DeCurtis Restructuring

Date				Hours	Amount
04/30/23					
JHW	L120	A103	Revise Debtors' motion to reject Carnival Master Services Agreement per Cooley's request [1.6].	1.60	3,240.00
JHW	L120	A105	Correspond with D. Klein and A. Schwartz (Homer Bonner) regarding revised Debtors' motion to reject Carnival Master Services Agreement [0.2].	0.20	405.00
05/01/23					
JHW	L120	A107	Correspond with Cooley regarding preparation for First Day Hearing.	0.10	202.50
ACP	L120	A105	Attend preparation call for hearing (0.4).	0.40	484.00
DJK	L120	A104	Review materials related to bankruptcy proceedings (0.2).	0.20	270.00
DJK	L120	A101	Prepare for (0.1) and participate in call with bankruptcy team to discuss strategy, including preparation for court conference (0.4).	0.50	675.00
ACP	L120	A105	Send summary of preparation call for hearing (0.2).	0.20	242.00
ACP	L120	A105	Correspond with D. Klein re hearing (0.1).	0.10	121.00
DJK	L120	A105	Correspond with J. Wu re upcoming proceedings and background (0.1).	0.10	135.00
05/02/23					
JHW	L450	A109	Attend portion of First Day Hearing.	1.00	2,025.00
ACP	L450	A109	Attend bankruptcy court first day hearing.	2.00	2,420.00

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Date				Hours	Amount	
05/02/23						
	DJK	L450	A101	Prepare for bankruptcy hearing first-day proceeding (1.0).	1.00	1,350.00
	DJK	L120	A109	Attend bankruptcy hearing first-day proceeding (2.0).	2.00	2,700.00
05/04/23						
	ACP	L120	A104	Review agenda for diligence call (0.1).	0.10	121.00
	JHW	L120	A107	Correspond with Cooley regarding legal strategy.	0.10	202.50
	NPG	L120	A104	Review first day Carnival motions [0.4].	0.40	810.00
	ACP	L120	A107	Discuss diligence call with E. Lazerowitz (Cooley) (0.3).	0.30	363.00
05/05/23						
	ACP	L120	A107	Attend diligence call regarding intellectual property (0.7).	0.70	847.00
	JHW	L120	A105	Correspond with A. Penfield regarding analysis and Cooley request for review of Asset Purchase Agreement [0.4].	0.40	810.00
	DJK	L120	A104	Review Stalking Horse Asset Purchase Agreement (0.7).	0.70	945.00
	ACP	L120	A104	Provide comments on asset purchase agreement (2.5).	2.50	3,025.00
	JHW	L120	A104	Review materials regarding analysis and Cooley request for review of Asset Purchase Agreement [0.3].	0.30	607.50
05/06/23						
	DJK	L120	A104	Edit strategy document from J. Learish (DeCurtis).	0.70	945.00
	DJK	L120	A105	Communications with A. Penfield	0.50	675.00

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Date				Hours	Amount
05/06/23			and J. Wu in connection with "Background Review" document regarding summary of status following SD Fla jury verdict (0.5).		
	DJK	L120	A104	Review case materials and trial record.	0.60 810.00
05/08/23					
	ACP	L120	A102	Research regarding trial testimony.	1.10 1,331.00
05/09/23					
	ACP	L120	A104	Provide comments on strategy presentation.	0.80 968.00
	JHW	L120	A103	Revise court application draft from Cooley [0.8]; revise slides from D. Fournier (DeCurtis) and J. Learish (DeCurtis) together with D. Klein and A. Penfield and correspond with same [1.7].	2.50 5,062.50
	DJK	L120	A104	Edit retention application (0.8).	0.80 1,080.00
	DJK	L120	A107	Correspond with E. Lazerowitz (Cooley) regarding retention application.	0.10 135.00
	JHW	L120	A105	Correspond with N. Groombridge and D. Klein regarding revisions to court application draft from Cooley [0.3].	0.30 607.50
	DJK	L120	A105	Correspond with J. Wu re retention application (0.1).	0.10 135.00
05/10/23					
	JHW	L120	A103	Revise court application draft from Cooley [0.1].	0.10 202.50
	DJK	L120	A103	Revise retention application [0.6].	0.60 810.00
	JHW	L120	A105	Correspond with D. Klein	0.10 202.50

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Date				Hours	Amount
05/10/23			regarding revisions to court application draft from Cooley [0.1].		
	DJK	L120	A105	Communication with team re retention application [0.2].	0.20 270.00
05/11/23	JHW	L120	A103	Revise court application draft from Cooley [0.5].	0.50 1,012.50
	DJK	L120	A103	Edit retention application from D. Mintz of Schulte Roth (0.6).	0.70 945.00
	DJK	L120	A103	Implement further revisions to retention application (1.4).	1.40 1,890.00
	JHW	L120	A105	Correspond with N. Groombridge and D. Klein regarding revisions to court application draft from Cooley [0.2].	0.20 405.00
	DJK	L120	A103	Draft email to J. Wu and N. Groombridge regarding edits to retention application from D. Mintz of Schulte Roth (0.1).	0.10 135.00
	DJK	L120	A105	Correspond with J. Wu re revisions to retention application (0.1).	0.10 135.00
05/12/23	DJK	L120	A104	Review revisions to retention application (0.4).	0.40 540.00
	DJK	L120	A105	Correspond with team re revisions to retention application (0.1).	0.10 135.00
05/15/23	ACP	L120	A105	Correspond with case team regarding requests from bankruptcy team and client (0.7).	0.70 847.00
	JHW	L120	A105	Correspond with A. Penfield and N. Groombridge regarding	0.20 405.00

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Date				Hours	Amount	
05/15/23			Cooley's request regarding discovery requests [0.2].			
	ACP	L120	A102	Research re requests from Cooley and client related to discovery (1.7).	1.70	2,057.00
	ACP	L120	A107	Correspond with B. Shrieves (Carnival counsel) re team comments (0.4).	0.40	484.00
	JHW	L120	A104	Analyze issues regarding Cooley's request regarding discovery requests [0.6].	0.60	1,215.00
05/16/23						
	ACP	L390	A104	Review protective order draft (0.1).	0.10	121.00
	JHW	L120	A105	Correspond with D. Klein and A. Penfield regarding district court materials per request from E. Lazerowitz (Cooley) regarding Protective Order.	0.20	405.00
	ACP	L120	A107	Correspond with J. Wu, D. Klein, B. Shrieves (Carnival counsel), N. Groombridge, and E. Lazerowitz (Cooley) regarding protective order issues (0.6).	0.60	726.00
05/17/23						
	ACP	L390	A104	Review protective order (1.1).	1.10	1,331.00
	ACP	L120	A104	Review Carnival's objections (0.6).	0.60	726.00
	JHW	L120	A104	Review discovery response draft from B. Shrieves (Carnival counsel) [0.3].	0.60	1,215.00
	DJK	L120	A103	Revise draft responses to Carnival interrogatories (1.0).	1.00	1,350.00
	DJK	L120	A104	Review draft protective order (0.4).	0.40	540.00
	DJK	L120	A104	Review Carnival motion for relief	1.70	2,295.00

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Date				Hours	Amount
05/17/23			from automatic stay (D.I. 105) and Carnival objections to debtor's motions (D.I. 102) (1.5); review SD Fla record in connection with same in preparation for call with E. Lazerowitz (Cooley) (0.2).		
	ACP	L120	A104	Provide comments on interrogatory responses (1.3).	1.30 1,573.00
	ACP	L120	A105	Correspond with J. Wu and D. Klein regarding interrogatory responses (0.6).	0.60 726.00
	ACP	L120	A104	Provide comments on protective order - May 17 (0.7).	0.70 847.00
	JHW	L120	A105	Correspond with A. Penfield regarding edits to discovery response draft from B. Shrieves (Carnival counsel) [0.3].	0.30 607.50
	DJK	L120	A105	Communications with team re draft responses to Carnival interrogatories (0.2).	0.20 270.00
	DJK	L120	A103	Draft notes in connection with Carnival motion for relief from automatic stay (D.I. 105) and Carnival objections to debtor's motions (D.I. 102) (0.5).	0.50 675.00
05/18/23					
	ACP	L120	A104	Provide additional comments on protective order - May 18 (0.7).	0.70 847.00
	JHW	L120	A107	Conference with E. Lazerowitz (Cooley), S. Smith (Cooley), N. Groombridge, and A. Penfield regarding response to Carnival's objections to bidding procedures, rejection and DIP motions and discuss legal strategy for DeCurtis's reply [0.8].	0.80 1,620.00
	DJK	L120	A104		0.30 405.00

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Date				Hours	Amount
05/18/23			Review draft protective order (0.3).		
DJK	L120	A104	Participate in call with E. Lazerowitz (Cooley) regarding responses to Carnival motions, objections, and discovery requests (0.7).	0.70	945.00
DJK	L120	A104	Review Carnival declaration in support of motion for relief from stay and objections to Debtors motions and exhibits thereto in connection with advising on confidentiality thereof (2.1).	2.10	2,835.00
ACP	L120	A104	Review motion for relief from automatic stay (0.5).	0.50	605.00
ACP	L120	A107	Attend meeting with E. Lazerowitz (Cooley), B. Shrieves (Carnival counsel), J. Wu, D. Klein, N. Groombridge, S. Shrivers, and K. Good (Potter Anderson) (0.8)	0.80	968.00
JHW	L120	A104	Review Carnival's objections to bidding procedures, rejection and DIP motions [0.5].	0.50	1,012.50
DJK	L120	A105	Correspond with A. Penfield and J. Wu re edits to draft protective order (0.2).	0.20	270.00
05/19/23					
JHW	L120	A105	Correspond with N. Groombridge and A. Penfield regarding legal strategy for reply to Carnival objections [0.3].	0.30	607.50
ACP	L230	A109	Attend bankruptcy status conference.	1.20	1,452.00
ACP	L310	A104	Review motion to determine whether it contains confidential information.	0.40	484.00
ACP	L120	A105		0.20	242.00

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Date				Hours	Amount
05/19/23			Draft summary of conference for case team.		
	ACP	L250	A103	Provide comments on DIP motion reply brief.	4.30 5,203.00
	ACP	L250	A107	Correspond with E. Lazerowitz (Cooley) regarding comments on reply brief.	0.20 242.00
	DJK	L230	A109	Attend portion of bankruptcy hearing (0.8).	0.80 1,080.00
	JHW	L120	A103	Draft reply sections with A. Penfield [1.2].	1.20 2,430.00
	JHW	L120	A104	Review status conference notes regarding legal strategy for reply to Carnival objections [0.2].	0.20 405.00
05/20/23					
	NPG	L120	A108	Email re draft opposition to Carnival's objections to Debtors' motions [0.2].	0.20 405.00
	JHW	L120	A107	Correspond with A. Penfield regarding revisions to reply to send to E. Lazerowitz (Cooley).	0.50 1,012.50
05/21/23					
	DJK	L120	A104	Review revised reply brief from E. Lazerowitz (Cooley) (0.9).	0.90 1,215.00
05/22/23					
	ACP	L230	A109	Attend status conference.	0.30 363.00
	ACP	L120	A105	Correspond with case team regarding status conference.	0.20 242.00
	ACP	L120	A107	Communication with E. Lazerowitz (Cooley) re strategy and upcoming tasks.	0.30 363.00
	ACP	L120	A105	Correspond with case team	0.10 121.00

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Date				Hours	Amount
05/22/23			regarding upcoming tasks.		
05/23/23	ACP	L120	A107 Correspond with E. Lazerowitz (Cooley), N. Groombridge, J. Wu, et al. regarding presentation for hearing, including materials to use in support.	0.20	242.00
05/24/23	ACP	L450	A109 Attend bankruptcy status conference (0.7).	0.70	847.00
	ACP	L120	A107 Correspond with E. Lazerowitz (Cooley) re open items (0.1).	0.10	121.00
	JHW	L120	A105 Conference with A. Penfield regarding Protective Order issues in response to request from E. Lazerowitz (Cooley) regarding materials from district court designated Highly Confidential.	0.30	607.50
	ACP	L250	A104 Analyze lift stay motion (0.7); draft notes on possible responses to arguments to send to J. Wu (1.0); correspond with J. Wu re protective order (0.3).	2.00	2,420.00
	JHW	L120	A107 Correspond with Cooley.	0.20	405.00
	DJK	L120	A104 Review bankruptcy hearing transcript in connection with assessing status and strategy with respect to ongoing disputes with Carnival (1.2).	1.20	1,620.00
	ACP	L120	A103 Draft summary of hearing for Groombridge, Wu team (0.1).	0.10	121.00
05/25/23	JHW	L120	A107 Conference with E. Lazerowitz (Cooley) and A. Penfield regarding Carnival's motion to lift stay [0.9].	0.90	1,822.50

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Date				Hours	Amount	
05/25/23						
	ACP	L120	A107	Correspond with E. Lazerowitz (Cooley) and J. Wu re stay motion objections.	0.90	1,089.00
	JHW	L120	A104	Analyze materials regarding Carnival's motion to lift stay [0.9].	0.90	1,822.50
05/26/23						
	ACP	L450	A109	Attend bankruptcy hearing regarding DIP motion.	2.50	3,025.00
	ACP	L120	A105	Correspond with case team regarding DIP hearing.	0.20	242.00
05/29/23						
	ACP	L430	A103	Revise draft objections to lift stay motion, including drafting various sections.	2.90	3,509.00
05/30/23						
	NPG	L120	A104	Review draft response to Carnival objections and email re same [0.5]; review proposed settlement term sheet and email re same [0.3].	0.80	1,620.00
	DJK	L120	A104	Review draft objections to Carnival motion to stay relief and draft (0.7).	0.70	945.00
05/31/23						
	ACP	L120	A102	Research regarding evidence to cite in objection to lift stay motion.	0.70	847.00
	JHW	L120	A107	Correspond with B. Shrieves (Carnival counsel) and D. Mintz (Schulte Roth) regarding discovery issues [0.2]; correspond with E. Lazerowitz (Cooley) regarding request for legal advice [0.1].	0.30	607.50

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Summary of Services			
		Rate	Hours
NPG	Nicholas P. Groombridge	2,025.00	1.40
DJK	Daniel J. Klein	1,350.00	21.60
ACP	Allison C. Penfield	1,210.00	35.50
JHW	Jennifer H. Wu	2,025.00	15.40
Total for Services		73.90	\$106,135.00
Date	Expenses		Amount
05/31/23	Online research - Westlaw		<u>19.22</u>
Total Expenses			\$19.22
Total for Services and Expenses			<u>\$106,154.22</u>